

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF MICHIGAN

UNITED STATES OF AMERICA,)	
)	Case No. 15-11946
Plaintiff,)	
)	
v.)	
)	
JACK V. GIACALONE,)	
)	
Defendant.)	
_____)	

COMPLAINT

The United States of America, pursuant to 26 U.S.C. §§ 7401, at the direction of the Attorney General of the United States, with the authorization and sanction and at the request of the Chief Counsel of the Internal Revenue Service (“IRS”), a delegate of the Secretary of the Treasury, complains and alleges as follows.

1. Jurisdiction is conferred upon the district court pursuant to 26 U.S.C. §§ 7402(a) and 28 U.S.C. §§ 1331, 1340, and 1345.
2. The defendant Jack V. Giacalone resides in Oakland County, within the jurisdiction of this Court.

3. On the following dates, a delegate of the Secretary of the Treasury of the United States made the following assessments against Jack V. Giacalone for unpaid federal income taxes and penalties as follows:

Tax Period	Assessment Date	Assessment Type	Amount
2004	05/30/2005	Tax Assessed	\$22,834.00
	05/30/2005	Penalty For Not Pre-Paying	\$654.00
	05/30/2005	Late Payment Penalty	\$228.34
	05/30/2005	Interest	169.52
	11/28/2005	Fees And Collection	\$13.00
		Balance Due as of 5/26/2015	\$43,806.86
2005	10/23/2006	Tax Assessed	\$31,716.00
	10/23/2006	Estimated Penalty	\$1,018.00
	10/23/2006	Late Filing Penalty	\$7,136.10
	10/23/2006	Failure To Pay Penalty	\$1,110.06
	10/23/2006	Interest	\$1,576.55
	04/14/2008	Fees And Collection	\$16.00
		Balance Due as of 5/26/2015	\$68,731.42
2006	05/28/2007	Tax Assessed	\$34,636.00
	04/15/2007	Refundable Credit	\$25.61
	04/15/2007	Interest Due Taxpayer	\$4.39
	05/28/2007	Estimated Penalty	\$1,639.00
	05/28/2007	Failure To Pay Penalty	\$346.06
	05/28/2007	Interest	\$327.66
		Balance Due as of 5/26/2015	\$59,504.00
2007	05/26/2008	Tax Assessed	\$45,301.00
	05/26/2008	Estimated Penalty	\$1,927.00
	05/26/2008	Failure To Pay Penalty	\$453.01
	05/26/2008	Interest	\$305.48
	09/01/2008	Fees And Collection	\$16.00
		Balance Due as of 5/26/2015	\$72,684.54
2008	06/22/2009	Tax Assessed	\$30,633.00
	06/22/2009	Estimated Penalty	\$985.00
	06/22/2009	Failure To Pay Penalty	\$459.49
	06/22/2009	Interest	\$229.12
	01/16/2009	Fees And Collection	\$19.00
		Balance Due as of 5/26/2015	\$46,603.87

Tax Period	Assessment Date	Assessment Type	Amount
2009	05/31/2010	Tax Assessed	\$44,226.00
	05/31/2010	Estimated Penalty	\$896.00
	05/31/2010	Failure to Pay Penalty	\$442.26
	05/31/2010	Interest	\$223.50
	08/13/2012	Fees And Collection	13.00
		Balance Due as of 5/26/2015	\$64,385.44
2010	05/30/2011	Tax Assessed	\$38,142.00
	05/30/2011	Estimated Penalty	\$818.00
	05/30/2011	Failure To Pay Penalty	\$381.42
	05/30/2011	Interest	188.55
		Balance Due as of 5/26/2015	\$53,859.51
2011	05/28/2012	Tax Assessed	\$29,565.00
	05/28/2012	Estimated Penalty	\$585.00
	05/28/2012	Failure To Pay Penalty	\$295.65
	05/28/2012	Interest	\$104.38
		Balance Due as of 5/26/2015	\$40,515.39

4. On or about the dates of the tax assessments described in paragraph 3 above, a delegate of the Secretary of the Treasury of the United States of America gave notice of those tax assessments to, and made a demand for payment of the balance due upon, Jack V. Giacalone.
5. Despite such notice and demand, Jack V. Giacalone has failed, neglected, or refused to pay the federal income tax liabilities set forth above in full, and, after the application of all abatements, payments, and credits, Jack V. Giacalone remains liable to the United States for the unpaid balance of his 2004-2011 federal income tax liabilities, in the total amount of \$450,091.03, plus interest and other statutory additions from May 26, 2015

WHEREFORE, the plaintiff United States of America demands judgment against Jack V. Giacalone, in the amount of \$450,091.03, plus such additional amounts as may have accrued from the date of assessment or may continue to accrue as provided by law, its costs in the action, and such other and further relief as the court determines is just and proper.

Respectfully Submitted,

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